



**Office of the Attorney General
State of Texas**

DAN MORALES
ATTORNEY GENERAL

September 18, 1992

Honorable Roy W. Wiesner
Waller County Auditor
836 Austin Street, Suite 221
Hempstead, Texas 77445

Letter Opinion No. 92-50

Re: Authority of a county auditor to prescribe accounting procedures and computerize accounting systems for elected or appointed officials (ID# 17039)

Dear Mr. Wiesner:

You request the opinion of this office on two questions. First, you ask whether the county auditor of a county with a population of less than 25,000 persons may prescribe accounting procedures, including report format and content, for elected or appointed county officials. You also ask whether the county auditor may prescribe a computerized accounting system for use by county officials but not dictate which equipment shall be used by such officials.

Your questions are resolved by Attorney General Opinion JM-1275 (1990). That opinion held that a county auditor in a county with a population of less than 190,000 may adopt and enforce regulations pursuant to section 112.001 of the Local Government Code that incidentally require the use of specific computer programming by county officers, provided such rules are not inconsistent with law or a regulation adopted by the Comptroller of Public Accounts pursuant to section 112.003 of the Local Government Code and do not unreasonably infringe upon the duties of county officers.

Section 112.001 of the Local Government Code applies to all counties with a population of less than 190,000. You indicate that Waller County has a population of less than 25,000. Accordingly, the conclusions of Attorney General Opinion JM-1275 are applicable to Waller County. A copy of the opinion is enclosed for your reference.

S U M M A R Y

A county auditor in a county with a population of less than 25,000 may prescribe accounting procedures for elected or

appointed county officials and may prescribe a computerized accounting system, provided (1) such requirements are not inconsistent with law or a rule adopted by the Comptroller of Public Accounts pursuant to section 112.003 of the Local Government Code, and (2) the auditor does not dictate which equipment shall be used by county officials.

Yours very truly,

A handwritten signature in dark ink, appearing to read "Steve Aragon", with a stylized flourish at the end.

Steve Aragon
Assistant Attorney General
Opinion Committee